

“(1) use such program integrity tools as the Secretary may specify; and

“(2) as directed by the Secretary, conduct user accessibility testing on any new system developed by the Secretary pursuant to subsection (b)(2).”.

PART 4—OTHER PROVISIONS

SEC. 9041. EXTENSION OF LIMITATION ON EXCESS BUSINESS LOSSES OF NONCORPORATE TAXPAYERS.

(a) IN GENERAL.—Section 461(l)(1) of the Internal Revenue Code of 1986 is amended by striking “January 1, 2026” each place it appears and inserting “January 1, 2027”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

SEC. 9042. SUSPENSION OF TAX ON PORTION OF UNEMPLOYMENT COMPENSATION.

(a) IN GENERAL.—Section 85 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(c) SPECIAL RULE FOR 2020.—

“(1) IN GENERAL.—In the case of any taxable year beginning in 2020, if the adjusted gross income of the taxpayer for such taxable year is less than \$150,000, the gross income of such taxpayer shall not include so much of the unemployment compensation received by such taxpayer (or, in the case of a joint return, received by each spouse) as does not exceed \$10,200.

“(2) APPLICATION.—For purposes of paragraph (1), the adjusted gross income of the taxpayer shall be determined—

“(A) after application of sections 86, 135, 137, 219, 221, 222, and 469, and

“(B) without regard to this section.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 74(d)(2)(B) of the Internal Revenue Code of 1986 is amended by inserting “85(c),” before “86”.

(2) Section 86(b)(2)(A) of such Code is amended by inserting “85(c),” before “135”.

(3) Section 135(c)(4)(A) of such Code is amended by inserting “85(c),” before “137”.

(4) Section 137(b)(3)(A) of such Code is amended by inserting “85(c),” before “221”.

(5) Section 219(g)(3)(A)(ii) of such Code is amended by inserting “85(c),” before “135”.

(6) Section 221(b)(2)(C)(i) of such Code is amended by inserting “85(c),” before “911”.

(7) Section 222(b)(2)(C)(i) of such Code, as in effect before date of enactment of the Taxpayer Certainty and Disaster Tax Relief Act of 2020, is amended by inserting “85(c),” before “911”.

(8) Section 469(i)(3)(E)(ii) of such Code is amended by striking “135 and 137” and inserting “85(c), 135, and 137”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

Subtitle B—Emergency Assistance to Families Through Home Visiting Programs

SEC. 9101. EMERGENCY ASSISTANCE TO FAMILIES THROUGH HOME VISITING PROGRAMS.

Effective 1 day after the date of enactment of this Act, title V of the Social Security Act (42 U.S.C. 701-713) is amended by inserting after section 511 the following:

SA 1379. Mr. BRAUN submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike section 4001 and insert the following:

SEC. 4001. PROTECTING THE RIGHT TO KEEP AND BEAR ARMS.

(a) LIMITATION ON DECLARATIONS BY PRESIDENT.—The President (or any designee thereof) shall not, for the purpose of confiscating firearms or ammunition magazines, or prohibiting or otherwise regulating the possession, manufacture, sale, or transfer of firearms or ammunition magazines, declare an emergency pursuant to the National Emergencies Act (50 U.S.C. 1601 et seq.) or an emergency or major disaster pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.).

(b) FIREARMS POLICIES.—Section 706 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5207) is amended—

(1) in subsection (a)—

(A) in paragraph (3) by striking “; or” and inserting a semicolon;

(B) in paragraph (4) by striking the period and inserting a semicolon; and

(C) by adding at the end the following:

“(5) prohibit the manufacturing, sale, or transfer of firearms; or

“(6) prohibit the manufacturing, sale, or transfer of ammunition.”; and

(2) in subsection (c), by adding at the end the following:

“(4) AWARD.—Any prevailing party in an action under this section shall be awarded not less than \$5,000,000, adjusted for inflation.”.

SA 1380. Mr. LEE (for himself and Mr. RUBIO) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

In subtitle G of title IX, strike part 2 and all that follows through the end of part 4 and insert the following:

PART 2—CHILD TAX CREDIT

SEC. 9611. CHILD TAX CREDIT IMPROVEMENTS FOR 2021.

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(i) SPECIAL RULES FOR 2021.—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2022—

“(1) REFUNDABLE CREDIT.—Paragraphs (5) and (6) of subsection (h) shall not apply, and in applying subsection (d)—

“(A) subsection (d)(1)(A) shall be applied without regard to subsection (h)(4), and

“(B) subsection (d)(1)(B)(i) shall be applied by substituting ‘15.3 percent of the taxpayer’s earned income (within the meaning of section 32) which is taken into account in computing taxable income’ for ‘15 percent of so much of the taxpayer’s earned income (within the meaning of section 32) which is taken into account in computing taxable income for the taxable year as exceeds \$3,000’.

“(2) 17-YEAR-OLDS ELIGIBLE FOR TREATMENT AS QUALIFYING CHILDREN.—This section shall be applied—

“(A) by substituting ‘age 18’ for ‘age 17’ in subsection (c)(1), and

“(B) by substituting ‘described in subsection (c) (determined after the application of subsection (i)(2)(A))’ for ‘described in subsection (c)’ in subsection (h)(4)(A).

“(3) CREDIT AMOUNT.—Subsection (h)(2) shall not apply and subsection (a) shall be applied by substituting ‘\$3,300 (\$4,100 in the case of a qualifying child who has not attained age 6 as of the close of the calendar year in which the taxable year of the taxpayer begins)’ for ‘\$1,000’.

“(4) REDUCTION OF INCREASED CREDIT AMOUNT BASED ON MODIFIED ADJUSTED GROSS INCOME.—

“(A) IN GENERAL.—The amount of the credit allowable under subsection (a) (determined without regard to subsection (b)) shall be reduced by \$50 for each \$1,000 (or fraction thereof) by which the taxpayer’s modified adjusted gross income (as defined in subsection (b)) exceeds the applicable threshold amount.

“(B) APPLICABLE THRESHOLD AMOUNT.—For purposes of this paragraph, the term ‘applicable threshold amount’ means—

“(i) \$150,000, in the case of a joint return or surviving spouse (as defined in section 2(a)) ,

“(ii) \$112,500, in the case of a head of household (as defined in section 2(b)), and

“(iii) \$75,000, in any other case.

“(C) LIMITATION ON REDUCTION.—

“(i) IN GENERAL.—The amount of the reduction under subparagraph (A) shall not exceed the lesser of—

“(I) the applicable credit increase amount, or

“(II) 5 percent of the applicable phaseout threshold range.

“(ii) APPLICABLE CREDIT INCREASE AMOUNT.—For purposes of this subparagraph, the term ‘applicable credit increase amount’ means the excess (if any) of—

“(I) the amount of the credit allowable under this section for the taxable year determined without regard to this paragraph and subsection (b), over

“(II) the amount of such credit as so determined and without regard to paragraph (3).

“(iii) APPLICABLE PHASEOUT THRESHOLD RANGE.—For purposes of this subparagraph, the term ‘applicable phaseout threshold range’ means the excess of—

“(I) the threshold amount applicable to the taxpayer under subsection (b) (determined after the application of subsection (h)(3)), over

“(II) the applicable threshold amount applicable to the taxpayer under this paragraph.

“(D) COORDINATION WITH LIMITATION ON OVERALL CREDIT.—Subsection (b) shall be applied by substituting ‘the credit allowable under subsection (a) (determined after the application of subsection (i)(4)(A))’ for ‘the credit allowable under subsection (a)’.”.

(b) ADVANCE PAYMENT OF CREDIT.—

(1) IN GENERAL.—Chapter 77 of such Code is amended by inserting after section 7527 the following new section:

“SEC. 7527A. ADVANCE PAYMENT OF CHILD TAX CREDIT.

“(a) IN GENERAL.—The Secretary shall establish a program for making periodic payments to taxpayers which, in the aggregate during any calendar year, equal the annual advance amount determined with respect to such taxpayer for such calendar year. Except as provided in subsection (b)(3)(B), the periodic payments made to any taxpayer for any calendar year shall be in equal amounts.

“(b) ANNUAL ADVANCE AMOUNT.—For purposes of this section—

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the term ‘annual advance amount’ means, with respect to any taxpayer for any calendar year, the amount (if any) which is estimated by the Secretary as being equal to 50 percent of the amount which would be treated as allowed under subpart C of part IV of subchapter A of chapter 1 by reason of section 24(d) (after application